

**UNITED STATES DISTRICT COURT  
THE MIDDLE DISTRICT OF TENNESSEE**

UNITED STATES OF AMERICA, and  
LISA C. ANDERSON,  
REVENUE OFFICER of the  
INTERNAL REVENUE SERVICE  
**Petitioner**

v.

Brian P. Manookian

**Respondent.**

**Civil Action No.**

**DECLARATION**

Lisa C. Anderson, declarant herein declares:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Division of the Internal Revenue Service at 801 Broadway, Room 149, MDP 47, Nashville, Tennessee 37203.
2. In my capacity as a Revenue Officer, I am conducting an investigation into the collection of tax liability of Brian P. Manookian, for the taxable periods ended December 31, 2013 and December 31, 2014, December 31, 2015 and December 31, 2016.
3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I Lisa C. Anderson, issued on May 3, 2018, an administrative summons, Internal Revenue Service Form 6637, to Brian P. Manookian, to give testimony and to produce for examination books, papers, records or other data as described in said summons.

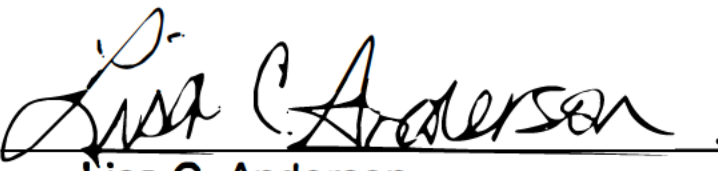
The summons is attached to the petition as Exhibit A.

4. In accordance with Section 7603 of Title 26, U.S.C., on May 14, 2018, I served an attested copy of the Internal Revenue Service summons described in Paragraph three above on the respondent, Brian P. Manookian, by leaving a copy in a sealed envelope, at the last and usual place of abode, as evidenced in the certificate of service on page two of the summons.
5. On June 5, 2018, the respondent, Brian P. Manookian, refused to appear in response to the summons. The respondent's refusal to comply with the summons continues to the date of this declaration.
6. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.
7. There is no Justice Department referral in effect within the meaning of Section 7602 of Title 26, U.S.C. with respect to the respondent.
8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to properly investigate the collection of the tax liability of Brian P. Manookian, for the taxable periods ended December 31, 2013 and December 31, 2014, December 31, 2015 and December 31, 2016.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 10th day of August 2018.

  
Lisa C. Anderson  
Revenue Officer